

## PREPARING MOTOR VEHICLE FUEL SCHEDULES AND DIESEL FUEL SCHEDULES

### Purpose of Motor Vehicle Fuel Schedules and Diesel Fuel Schedules

Schedules provide the detail needed by motor vehicle fuel and diesel fuel taxpayers, reporters and refund claimants (filers) to compute and support their tax returns, reports and claims for refund (filings). Schedules are required for all tax forms. By statute, supporting schedules must be filed either on paper or electronically at the same time the filing is made. Board of Equalization (Board) staff uses the information on the schedules to verify that amounts are reported timely and accurately and also to verify that information between companies is properly reported. The purpose of the verification is to protect the fuel tax revenue and to maintain market competition through the fair, firm and equal administration of the fuel tax programs.

### Who is Required to File Schedules

The following table details each Type of Filer required to file schedules and the return or report each is required to file. The forms are mailed on a regular basis to each registrant (except electronic filers) and are also available on the Internet at [www.boe.ca.gov/sptaxprog/sptaxforms.htm](http://www.boe.ca.gov/sptaxprog/sptaxforms.htm).

TYPE OF FILER	FORM NUMBER	RETURN/REPORT
Diesel Fuel Supplier (DD)	BOE-501-DD	Supplier of Diesel Fuel Tax Return
Motor Vehicle Fuel Supplier (PS)	BOE-501-PS	Supplier of Motor Vehicle Fuel Tax Return
Exempt Bus Operator (DB)	BOE-501-DB	Exempt Bus Operator Diesel Fuel Tax Return
Vessel/Pipeline Operator (PC)	BOE-506-PC	Vessel/Pipeline Operator Information Report
Terminal Operator (PO)	BOE-506-PO	Terminal Operator Information Report
Train Operator (PT)	BOE-506-PT	Train Operator Information Report
Diesel Fuel Users (DU)	BOE-770-DU	Diesel Fuel Claim for Refund on Nontaxable Uses
Diesel Fuel Ultimate Vendors (DV)	BOE-770-DV	Diesel Fuel Ultimate Vendor Report/Claim for Refund
Diesel Fuel Ultimate Vendors - Weekly (DVW)	BOE-770-DVW	Diesel Fuel Tax Claim for Refund - Sales to Ultimate Purchasers
Diesel Fuel Nontaxable Sales (DZ)	BOE-770-DZ	Claim for Refund on Nontaxable Sales and Exports of Diesel Fuel

### Instructions for Preparing Returns or Reports Based on Supporting Schedules

The instructions for preparing the return or report from the schedules are included with the individual return or report instructions and are not part of this document. Returns and reports are available on the Board's website at [www.boe.ca.gov/sptaxprog/sptaxforms.htm](http://www.boe.ca.gov/sptaxprog/sptaxforms.htm).

### Uniformity

The Board has adopted uniform forms, schedules, mode codes and product codes as published by the Federation of Tax Administrator's Motor Fuel Tax Section. By adopting uniform forms and codes, the Board is helping to standardize reporting throughout the nation to minimize industry costs of reporting and to ensure that information can be readily exchanged between other government agencies.

### Schedule Types

Generally, there are two types of schedules required to support filings. Filers receiving paper returns will receive these schedules as part of the return package. The schedules are also available on the Board's website at [www.boe.ca.gov/sptaxprog/sptaxforms.htm](http://www.boe.ca.gov/sptaxprog/sptaxforms.htm). The schedules are:

- Generic Disbursement Schedule (BOE-810-FTF)
- Generic Receipt Schedule (BOE-810-FTG)

At the end of this document is an explanation of specialized Vessel/Pipeline Operator, Terminal Operator and Train Operator schedules.

## Completion of Schedules

### General

The **headings** of both the disbursement schedule and the receipt schedule are identical. The fields included in the headings include: (a) filer's company name; (b) filer's account number; (c) schedule code; (d) product code; and (e) month and year of the filing. The filer's company name, account number, month and year are already filled in when a filer receives monthly paper returns from the Board. Filers are responsible to ensure that all of these fields are properly completed before submitting their filing.

The **body** of the receipt schedule and disbursement schedule are used to report detailed transactional data and are similar to one another. The differences are in columns (5) and (6). In the receipt schedule, column (5) is "Seller's Name", while in the disbursement schedule, column (5) is "Buyer's Name", column (6) asks for the "Seller's FEIN" (Federal Employer Identification Number) in the receipt schedule and the "Buyer's FEIN" in the disbursement schedule. Each receipt and disbursement must be reported on a properly headed schedule. Filers are required to report:

- (1) **Carrier Name.**
- (2) **Carrier FEIN.**
- (3) **Mode** (see Mode Codes list).
- (4) **Point of Origin and Point of Destination** (Enter IRS Terminal Control Number (TCN) or if unavailable, the two-character U.S. Postal abbreviation which is available at the Board's website on form BOE-810-FTC).
- (5) **Seller's** (receipt schedule) or **Buyer's** (disbursement schedule) **Name.**
- (6) **Seller's or Buyer's FEIN.**
- (7) **Document Date** - enter the date of the document identified in column (8) as (mm/dd/yy).
- (8) **Document Number** - this should be a bill of lading, shipping document or manifest, or in the case of a refund claim form, it could be a sales invoice number. All parties to the transaction must report the same document number to the Board.
- (9) **Net Gallons.**
- (10) **Gross Gallons** (not required, but the Board requests that this field be completed if available).
- (11) **Billed Gallons.**

Vessel/Pipeline Operators, Terminal Operators, and Train Operator schedules vary from the general format. Please refer to those reports as indicated for the specifics of those schedules.

### Product Codes

Filers must complete item (d) of the disbursement schedule and receipt schedule by entering the code of the product being reported. Filers must start a new page each time a product code changes, even if the schedule code does not change. The most current listing of product codes is available on the Board's website in numeric order as form BOE-810-FTA. The same list is sorted by product group as form BOE-810-FTB. These forms also show which product types may be reported by each Filer Type.

### Product Code Types

The Product Code Tables (BOE-810-FTA and BOE-810-FTB) include a column entitled "PRODUCT TYPE", which defines the category to which each product code belongs (for example, whether the product is motor vehicle fuel or diesel fuel and whether it may be taxable or not). Product Types will be referred to throughout this document. Following is an explanation of each "PRODUCT TYPE." Collectively, all types listed below are referred to as "fuel."

- **"Diesel - Taxable"** includes diesel fuel that is "undyed" and suitable for use in a diesel engine. Note that this category includes biodiesel and soy oil and their blends. Removal of these products from the terminal rack and import of these fuels are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report them. See section "Schedule Codes" for information regarding specific schedule codes.
- **"Diesel - Reportable"** products must be reported when they are removed or imported, but they are generally not subject to tax unless they are used as a blending component with diesel fuel. See instructions for Schedule 5W. Examples of reportable products include jet fuel and kerosene.
- **"Diesel - Exempt"** includes all diesel fuel products that are "dyed" and meet the dying marker requirements as required by the Internal Revenue Service. Dyed fuel is generally not taxed when it is removed from the terminal rack or imported because it is to be sold without tax for use in a non-taxable manner, such as "off highway" use. Generally, use of this fuel on the highway will result in the imposition of the tax, interest and penalties.

- **“Diesel - Other”** includes products that are not required to be reported and are not subject to the diesel fuel tax unless they are blended with diesel fuel or are labeled or sold as diesel fuel. Examples include marine diesel oil, marine gas oil, and mineral oils and undefined products (product code 092). If these products are blended with diesel fuel, they will be reported on Schedule 5W, and, if they are labeled and sold as diesel fuel they will be reported on Schedule 5. Terminal operators, however, must report all removals of product from the terminal.
- **“MVF - Taxable”** includes the products that meet the definition for motor vehicle fuel. Note that gasoline blendstocks are included in the definition of motor vehicle fuel. Removal of these products from the terminal rack and import of these fuels are subject to tax unless the transaction qualifies for exemption. For reporting purposes, the tax status of these removals and imports is determined based on the schedule code used to report the transactions. See section “Schedule Codes” for information regarding specific schedule codes.
- **“MVF - Other”** includes products which are not required to be reported and are not subject to the motor vehicle fuel tax unless they are blended with, labeled as, or sold as motor vehicle fuel. Examples include ethanol, methanol, miscellaneous additives and undefined products. If these products are blended with motor vehicle fuel, they will be reported on Schedule 5W, and, if they are labeled and sold as motor vehicle fuel, they will be reported on Schedule 5. Terminal operators, however, must report all removals of product from the terminal.
- **“Accountable - Reportable”** includes product codes used by terminal operators and vessel/pipeline operators to report products that go into or out of an “approved terminal” facility to ensure full accountability of liquids in an “approved terminal.”

### Mode Codes

Mode codes are required for each transaction reported. The mode codes are as follows:

Code	Code Description
B	Barge
BA	Book Adjustment
CE	Summary Item
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
RT*	Removal from terminal
S	Ship (ocean marine vessel)

\*RT - Removal from a terminal (other than by truck or rail) for sale or consumption. A supplier should use this code when: a sale or transfer is made within the bulk transfer/terminal system to an unlicensed customer; the sale is to a licensed Industrial User and the removal is made from a vessel or pipeline; the removal is made from a vessel and the fuel will be consumed in the operation of the vessel; when the disbursement is from a hydrant system of an airport; or the disbursement is from qualifying truck removals at a secured airport.

### Schedule Codes

In order to complete the schedules, filers must provide schedule codes by filling in block (c) when completing either the disbursement schedule or receipt schedule. Filers must start a new page each time the schedule code or product code changes. In general, schedule codes are used to categorize each transaction as being taxable, tax-paid, nontaxable or exempt. Not all schedule codes are used on all types of filings, as discussed below.

## Receipt Schedules

The following table lists the receipt schedule codes and indicates the tax returns and claims for refund filings that relate to each schedule. Following the table is an explanation of each schedule and how it is used.

	TAX RETURNS			REFUND CLAIM FORMS			
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)	Exempt Bus Operator Diesel Fuel Tax Return (DB)	Diesel User (DU)	Diesel Ultimate Vendor (DV)	Diesel Ultimate Vendor - Weekly (DVW)	Diesel Nontaxable Sales (DZ)
SCHEDULE CODES							
Schedule 1A				X	X		X
Schedule 2A			X	X	X		X
Schedule 2X	X	X					
Schedule 3A	X	X					
Schedule 3B		X					
Schedule 3X	X	X					

### Schedule 1A - Fuel Purchased Tax-Paid (DU, DV, and DZ Filers)

Schedule code 1A is used to report **tax-paid** purchases of clear (undyed) diesel fuel. All product codes classified as "Diesel-Taxable" may be reported on Schedule 1A.

### Schedule 2A - Fuel Purchased Ex-Tax (DB, DU, DV and DZ Filers)

Schedule code 2A is used to report purchases of diesel fuel without having paid the California fuel tax (ex-tax purchases). Purchases of dyed diesel fuel or undyed diesel fuel purchased ex-tax under an exemption certificate should be reported on Schedule 2A.

### Schedule 2X - Fuel Received from Suppliers on Exchange Agreements Tax Unpaid (DD and PS Filers)

*SCHEDULE CODE 2X IS ONLY VALID FOR SUPPLIERS PARTICIPATING IN TWO-PARTY EXCHANGES AND IS ONLY AVAILABLE ELECTRONICALLY.*

Schedule code 2X is used by the receiving supplier in a two-party exchange to report the tax-free receipts on exchange. You must meet the regulations' requirements to qualify for tax-free receipt of fuel under a two-party exchange.

Requirements to participate in a two-party exchange include:

- All parties must file electronically (including terminal operator).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely filed tax return.
- Receiving supplier, delivering supplier and terminal operator must all use the same bill of lading number to report the transaction.
- Receiving supplier, delivering supplier and terminal operator must all use the same fuel type to report the transaction.
- Receiving supplier must report the tax-free receipt of fuel from the delivering supplier.
- Receiving supplier must report the rack removal of the fuel.
- Receiving supplier and delivering supplier must be registered as suppliers.
- Trading Partner Agreement (TPA) includes two-party exchange activity.<sup>1</sup>

*Note: Proposed Regulations 1125 and 1423 have these requirements for the receiving suppliers. The operative date of the regulations is January 1, 2007.*

<sup>1</sup> Not required by regulation

**Schedule 3A - Imports Above the Terminal Rack (DD and PS Filers)**

Schedule code 3A is used to report ex-tax gallons of motor vehicle fuel and diesel fuel imported above the California terminal rack.

- a. Diesel Suppliers (DD Filers)** report product codes classified as “Diesel Taxable” and “Diesel Reportable.”
- b. Motor Vehicle Fuel Suppliers (PS Filers)** report product codes classified as “MVF Taxable.”

**Schedule 3B - Imports of Out-of-State Tax-Free Motor Vehicle Fuel Blendstocks to an Approved Refinery or Terminal (PS Filers)**

Schedule code 3B is used to report entries of gasoline blendstocks that are received at an approved terminal or refinery if the enterer (the person owning the fuel when it crosses state lines) is a licensed motor vehicle fuel supplier.

**Schedule 3X - Imports Below the Terminal Rack (DD and PS Filers)**

Schedule code 3X is used to report ex-tax gallons of fuel imported into California and to a location other than a licensed terminal.

- a. Diesel Suppliers (DD Filers)** report product codes classified as “Diesel Taxable”, “Diesel Exempt” and “Diesel Reportable.”
- b. Motor Vehicle Fuel Suppliers (PS Filers)** report product codes classified as “MVF Taxable.”

## Disbursement Schedules

The following table lists the disbursement schedule codes and indicates the tax returns, and claims for refund filings that relate to each schedule. Following the table is an explanation of each schedule and how it is used:

	TAX RETURNS			REFUND CLAIM FORMS			
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)	Exempt Bus Operator Diesel Fuel Tax Return (DB)	Diesel User (DU)	Diesel Ultimate Vendor (DV)	Diesel Ultimate Vendor - Weekly (DVW)	Diesel Nontaxable Sales (DZ)
SCHEDULE CODES							
Schedule 5	X	X					
Schedule 5A	X	X					
Schedule 5V		X					
Schedule 5W	X	X					
Schedule 6F	X						
Schedule 6X	X	X					
Schedule 7	X	X					
Schedule 7D	X	X					
Schedule 7F	X						
Schedule 8	X	X					
Schedule 10C	X						
Schedule 10I	X						
Schedule 10Y	X	X					
Schedule 10Z		X					
Schedule 10AB		X					
Schedule 13A	X	X			X		X
Schedule 13B*	X	X					
Schedule 13C*	X	X			X		X
Schedule 13D*	X				X	X	
Schedule 13E*	X				X	X	
Schedule 13G	X				X		X

### \* Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations

When reporting sales made to exempt entities for which credits are claimed on Schedules 13B through 13E, if the exempt purchaser has purchased the fuel at a cardlock or retail service station using an automated key card or credit card, either the detail of each transaction or a summary amount for each customer for all transactions may be claimed during the reporting period. The summary amount must be reported by an individual customer, not by a single total for all customers. When entering individual retail sales on the disbursement schedule, the information requested in columns 5 through 8 and column 11 is required. For summary information, only the information requested in columns 5, 6 and 11 is required.

**Schedule 5 - Fuel Removed Subject to Tax (DD and PS Filers)**

Schedule code 5 is used to report all taxable removals of fuel from a California terminal rack.

**Schedule 5A - Fuel Sold Above the Rack to Unlicensed Parties (DD and PS Filers)**

Schedule code 5A is used to report gallons of "Diesel Taxable" and "MVF Taxable" product sold to unlicensed parties above the rack.

**Schedule 5V - Ex-Tax Gallons of Blendstocks Resold to Persons not Furnishing an Exemption Certificate (PS Filers)**

Schedule code 5V is used to report ex-tax gallons of gasoline blendstocks entered, removed from a California terminal rack, or purchased with an exemption certificate and then resold to a person not furnishing an exemption certificate.

**Schedule 5W - Untaxed Products Blended with or Added to Fuel, Resulting in a Product which Is Used as or Is Usable as a Taxable Fuel (DD and PS Filers)**

Schedule code 5W is used to report ex-tax gallons of products blended with, or added to, products classified as "Diesel Taxable" or "MVF Taxable" resulting in a product that was used as, or is usable as diesel fuel or motor vehicle fuel. Only the blend product amount (in gallons), not the combination of the blend product amount and the previously taxed fuel should be reported.

**Exempt Schedules - Schedules 6F through 10AB**

These schedules are used to report exempt removals that do not impact the tax calculation of the return or report. It is important for accountability purposes that all exempt transactions are reported and that the exempt schedules are filled out completely.

**Schedule 6F - Reportable Products Removed not Subject to the Diesel Fuel Tax (DD Filers)**

Schedule code 6F is used to report products classified as "Diesel Exempt" and "Diesel Reportable" removed from a California terminal rack and sold in California that are not subject to the diesel fuel tax and were not reported on any other tax exempt schedule. Some reportable products include dyed diesel fuel, jet fuel and kerosene.

**Schedule 6X - Gallons Delivered to Suppliers on Exchange Agreements (DD and PS Filers Participating in Two-Party Exchanges Only.)**

*SCHEDULE CODE 6X IS ONLY VALID FOR SUPPLIERS PARTICIPATING IN TWO-PARTY EXCHANGES AND IS ONLY AVAILABLE ELECTRONICALLY.*

Schedule code 6X is used by the delivering supplier in a two-party exchange to report a tax-free delivery to a receiving supplier. You must meet the regulations' requirements to qualify for tax-free deliveries of fuel under two-party exchanges.

Requirements to participate in a two-party exchange include:

- All parties must file electronically (including terminal operator).
- The two-party exchange is the subject of a written contract between the delivering supplier and the receiving supplier.
- The receiving supplier must report the two-party exchange and remit any tax due on a timely filed tax return.
- Receiving supplier, delivering supplier and terminal operator must all use the same bill of lading number to report the transaction.
- Receiving supplier, delivering supplier and terminal operator must all use the same fuel type to report the transaction.
- Delivering supplier must report the two-party exchange to the terminal operator and identify the receiving supplier.
- Delivering supplier must report the tax-free delivery to the receiving supplier on Schedule 6X.
- Two-party exchange transactions must be reported timely.
- Receiving supplier and delivering supplier must be registered as suppliers.
- Trading Partner Agreement (TPA) includes two-party exchange activity.<sup>1</sup>

*Note: Proposed Regulations 1125 and 1423 have these requirements for the delivering supplier. The operative date of the regulations is January 1, 2007.*

**Schedule 7 - Fuel Removed and Exported Tax Exempt (DD and PS Filers)**

Schedule code 7 is used to report ex-tax gallons of fuel removed from a California terminal rack and exported out of California. Qualifying gallons exported are those which, according to the contract of sale, are required to be shipped to a point outside this state by: (1) facilities operated by the supplier; (2) delivery by the supplier to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or (3) delivery by the supplier to any vessel clearing from a port of this state for a port outside this state, and the fuel is actually exported from this state. Product types that may be reported on Schedule 7 include "Diesel Taxable", "Diesel Exempt", "Diesel Reportable" and "MVF Taxable."

<sup>1</sup> Not required by regulation

### **Schedule 7D - Exports Above the Terminal Rack (DD and PS Filers)**

Schedule code 7D is used to report ex-tax gallons of fuel exported out of California above the terminal rack. Product types that may be reported on Schedule 7D include "Diesel Taxable", "Diesel Reportable" and "MVF Taxable."

### **Schedule 7F - Exports of Reportable Products Below the Terminal Rack (DD Filers)**

Schedule code 7F is used to report exports of tax-exempt gallons of "Diesel Taxable", "Diesel Reportable" and "Diesel Exempt" fuel, exported out of California below the terminal rack.

### **Schedule 8 - Fuel Removed and Sold to the United States Government Tax Exempt (DD and PS Filers)**

Schedule code 8 is used to report exempt sales to the United States Government. The sales qualifying for exemption vary by type of filer.

- a. **Diesel Fuel Suppliers** (DD) use schedule code 8 to report tax-exempt gallons of "Diesel Taxable," "Diesel Reportable" and "Diesel Exempt" diesel fuel removed from a California terminal rack and sold to the United States Government, its agencies, or instrumentalities. Filers must retain a copy of the government purchase order or contract authorizing the purchase. It is important to note that DD filers must use schedule code 13C to claim credits for tax-paid diesel fuel sold to the U.S. Government from cardlocks or retail service stations.
- b. **Motor Vehicle Fuel Suppliers** (PS) use schedule code 8 to report tax-exempt gallons of "MVF Taxable" motor vehicle fuel removed from a California terminal rack and sold to the United States Armed Forces for use in ships or aircraft, or for use outside this state.

### **Schedule 10C - Fuel Removed and Sold to Exempt Bus Operators Tax Exempt (DD Filers)**

Schedule code 10C is used to report gallons of "Diesel Taxable", "Diesel Reportable" and "Diesel Exempt" removed from a California terminal rack and sold to an exempt bus operator. To sell fuel tax-exempt to an exempt bus operator, a DD filer must obtain and keep on file a complete and valid exemption certificate, form BOE-231-DB, *Certificate of Exempt Bus Operation*, from the buyer. The buyer must renew the certificate annually and must provide the DD Supplier with a new certificate if any information on the certificate changes.

### **Schedule 10I - Fuel Removed and Sold for Use on Farms Tax Exempt (DD Filers)**

Schedule code 10I is used to report gallons of "Diesel Taxable", "Diesel Reportable" and "Diesel Exempt" removed from a California terminal rack and sold to an ultimate purchaser who uses the fuel for farming purposes. To sell diesel fuel tax exempt to an ultimate purchaser, a DD Supplier must obtain and keep on file a complete and valid exemption certificate, form BOE-608, *Certificate of Farming Use*, from the buyer. The buyer must renew the certificate annually and provide a new certificate if any information on the certificate changes.

### **Schedule 10Y - Fuel Removed and Sold to Train Operators Tax Exempt (DD and PS Filers)**

Schedule code 10Y is used to report gallons of "Diesel Taxable", "Diesel Reportable", "Diesel Exempt" or "MVF Taxable" removed from a California terminal rack and sold to a train operator tax exempt. To sell the fuel tax exempt to a train operator, a supplier must obtain and keep on file a complete and valid exemption certificate, form BOE-231-PT, *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer.

### **Schedule 10Z - Gasoline Blendstocks Removed Tax Exempt Not in Connection With a Sale Which Will Not Be Used to Produce Finished Gasoline (PS Filers)**

Schedule code 10Z is used to report gallons of gasoline blendstocks removed from a California terminal rack which you used to produce a product, other than finished gasoline.

### **Schedule 10AB - Gasoline Blendstocks Removed Tax Exempt in Connection With a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline (PS Filers)**

Schedule code 10AB is used to report gallons of gasoline blendstocks removed from a California terminal rack in connection with a sale when the buyer has issued a certificate stating the gasoline blendstocks will not be used to produce finished gasoline.

### **Tax-Paid Credit Schedules - Schedules 13A through 13G**

These schedules are used to claim a tax-paid credit on fuel sold without collecting the tax reimbursement. See specific schedule descriptions to determine which types of tax-paid transactions may be claimed.

*Note: For "MVF Taxable" fuel, this credit may not cause the taxable gallons on line 1 of the MVF Supplier return to be a negative amount. If the credit is not used, a claim for refund of the tax must be filed with the State Controller. For "Diesel Taxable", the taxable gallons on line 1 may be a negative amount and the Board will refund the tax.*



**Schedule 13A - Tax-Paid Fuel Exported (DD, PS, DV and DZ Filers)**

Schedule code 13A is used to report tax-paid “Diesel Taxable” fuel and “MVF Taxable” fuel exported below the California terminal rack without the tax reimbursement. To qualify for this credit, the fuel, according to the contract of sale, is required to be shipped to a point outside this state by: (1) facilities operated by the claimant; (2) delivery by claimant to a carrier, customs broker, or forwarding agent, whether hired by the purchaser or not, for shipment to the out-of-state point; or (3) delivery by the claimant to any vessel clearing from a port of this state for a port outside this state and the fuel is actually exported from this state. If the reporting claimant exported fuel to its own company, list the company name and FEIN in columns 5 and 6.

**Schedule 13B - Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card (DD and PS Filers)**

Schedule code 13B is used to claim gallons of tax-paid “Diesel Taxable” and “MVF Taxable” fuel sold without tax reimbursement to a consulate officer or employee using a credit card. If the supplier delivers the fuel, the supplier must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer above to the “Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations.”

**Schedule 13C - Tax-Paid Fuel Sold to the United States Government (DD, PS, DV and DZ Filers)**

Schedule code 13C is used to claim gallons of tax-paid “Diesel Taxable” and “MVF Taxable” fuel sold without tax reimbursement to the United States Government. Sales qualifying for exemption vary by type of filer.

- a. **DD Suppliers, DV Diesel Ultimate Vendors, and DZ Diesel Non-Taxable Sales registrants** use schedule code 13C to claim tax-paid diesel fuel sold without tax reimbursement to the United States Government, its agencies or instrumentalities. They must retain a copy of the government purchase order or remittance advice authorizing the purchase. Diesel fuel pumped into the tank of a United States Government vehicle is only exempt if purchased with a credit card belonging to the U.S. Government. If the purchaser pays for the diesel fuel with cash or uses a personal credit card, the diesel fuel tax is due. If the seller delivers the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations.”
- b. **MVF Suppliers** use schedule code 13C to claim tax-paid aviation fuel sold without the tax reimbursement to the Armed Forces of the United States for use in aircraft or for use outside this state. If the MVF Supplier delivers the fuel, all columns must be completed on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations.”

**Schedule 13D - Tax-Paid Fuel Sold for Use on Farms (DD, DV and DVW Filers)**

Schedule code 13D is used to claim tax-paid diesel fuel sold without tax reimbursement to ultimate purchasers, who use the fuel for farming purposes. To sell tax-paid diesel fuel tax-exempt to an ultimate purchaser, the DD Supplier or Ultimate Vendor must obtain and keep on file a complete and valid exemption certificate, form BOE-608, *Certificate of Farming Use*, from the buyer. The buyer must renew the certificate annually and provide a new certificate if any information on the certificate changes. If the DD Supplier or Ultimate Vendor delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations.” Sellers who do not maintain up-to-date certificates for farming use may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

**Schedule 13E - Tax-Paid Fuel Sold to Exempt Bus Operators (DD, DV and DVW Filers)**

DD Suppliers and Ultimate Vendors use schedule code 13E to claim tax-paid diesel fuel sold without tax reimbursement to exempt bus operators. To sell tax-paid diesel fuel tax exempt, DD Suppliers or Ultimate Vendors must obtain and keep on file a complete and valid exemption certificate, form BOE-231-DB, *Certificate of Exempt Bus Operation*, from the buyer. The buyer must renew the certificate annually and must provide a new certificate if any information on the certificate changes. If the DD Supplier or Ultimate Vendor delivers the fuel, it must complete all columns on the schedule. If the fuel is sold through cardlock or retail locations, refer to the “Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations.” Sellers who do not maintain up-to-date certificates for Exempt Bus Operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

**Schedule 13G - Tax-Paid Fuel Sold to Train Operators (DD, DV and DZ Filers)**

Schedule code 13G is used to report tax-paid diesel fuel sold without collecting the tax reimbursement to a train operator. To sell tax-paid diesel fuel without the tax reimbursement to a train operator, the DD Supplier or Ultimate Vendor must obtain and keep on file a complete and valid exemption certificate, form BOE-231-PT, *Fuel Tax Exemption Certificate for Diesel Fuel and Motor Vehicle Fuel Train Operators*, from the buyer. The buyer must provide a new certificate if any information on the certificate changes or one year from the effective date. Sellers who do not maintain up-to-date certificates for train operators may not be granted a refund. Exemption certificates must be kept for a minimum of four years from the date of sale.

## Summary Codes

The following table lists the summary codes and indicates the tax returns that utilize each code. Following the table is an explanation of the codes and how each is used:

	TAX RETURNS	
	Diesel Supplier (DD)	Motor Vehicle Fuel Supplier (PS)
SCHEDULE CODES		
Schedule S02A	X	X
Schedule S03A	X	X
Schedule S04	X	
Schedule S05I	X	X

Summary codes are only used by DD and MVF suppliers (suppliers) to report transactions that are not required to be reported in detail. To report a summary item, suppliers will need to use a disbursement schedule. For each summary item, suppliers enter the summary code, product code, mode code (the mode code on all summary items should be CE), and the total billed gallons. Only one entry is needed for each summary code. Since detail is not required, please summarize all transactions into a grand total and report only one transaction for each summary code.

### Summary Code S02A - (Taxes)

Suppliers use summary code S02A to report miscellaneous fuel transactions that are subject to tax, such as: (1) reporting diesel fuel or motor vehicle fuel on which a refund or credit was allowed and which has been reconverted to a taxable use; or (2) tax recoveries on bad debt losses of diesel fuel sales previously claimed as a bad debt deduction.

### Summary Code S03A - (Tax Credit)

Suppliers use summary code S03A to report miscellaneous tax-paid fuel transactions qualifying for other credits such as: (1) tax-paid diesel fuel or motor vehicle fuel used off-highway; or (2) tax-paid fuel removed from a California terminal rack for which you paid the tax a second time to California.

### Summary Code S04 - (Bad Debt Write-Off) (DD only)

Diesel Suppliers use summary code S04 to claim a bad debt write-off. Enter the total tax-paid diesel fuel gallons that have been found worthless and charged off for income tax purposes.

### Summary Code S05I - (Other Exempt Removals)

Suppliers use summary code S05I to report all other tax-exempt diesel fuel or motor vehicle fuel removed from California terminal racks. Attach an explanation of the transaction on a separate sheet of paper. The summary item is not reported on the Tax Computation Worksheet.

**Vessel/Pipeline Operator (PC), Terminal Operator (PO), and Train Operator (PT) Schedules**

	INFORMATION REPORTS		
	Vessel/Pipeline Operator (PC)	Terminal Operator (PO)	Train Operator (PT)
SCHEDULE CODES			
Schedule 14D	X		
Schedule 14E	X		
Schedule 15A		X	
Schedule 15B		X	
Schedule 15C		X	
Schedule TO			X

**Schedule 14D - Carrier Receipts (PC Vessel/Pipeline Operator)**

Common Carriers (vessels, pipelines and barges) use Schedule 14D to report the gallons of fuel products that they received from a California terminal or refinery.

**Schedule 14E - Carrier Deliveries (PC Vessel/Pipeline Operator)**

Common Carriers (vessels, pipelines and barges) use Schedule 14E to report the gallons of fuel products delivered to a California terminal or refinery.

**Schedule 15A - Terminal Operator Receipts (TO Terminal Operators)**

Registered Terminal Operators use Schedule 15A to report the gallons of all fuel products received at an IRS licensed terminal in the state of California.

**Schedule 15B - Terminal Operator Disbursement by Position Holder (TO Terminal Operators)**

Registered Terminal Operators use Schedule 15B to report the gallons of all fuel products disbursed at an IRS licensed terminal in the state of California. Electronic filers that meet all the requirements of proposed Regulations 1125 and 1423 may also use this schedule to report two-party exchange transactions effective January 1, 2007.

**Schedule 15C - Ending Inventory by Product Code (TO Terminal Operators)**

Registered Terminal Operators use Schedule 15C to report the actual physical ending inventory for each product in net gallons at each terminal.

**Schedule TO - Receipts Schedule Train Operator (PT Train Operators)**

Train operators use Schedule TO to report diesel and gasoline which they purchase ex-tax for use in their exempt train operations.